

EXHIBIT C

delphi- as of 12/31/06
Pg 2 of 10

LOUGHLIN MEGHJI
+ COMPANY



February 23, 2007

Mr. Patrick H. Daugherty, Esq.
Partner – Highland Capital Management LP
Two Galleria Tower
13455 Noel Road
Dallas, TX 75240

Mr. Lenard M. Parkins, Esq.
Haynes & Boone LLP
1 Houston Center
1221 McKinney Suite 2100
Houston, TX 77010

Dear Sirs,

In accordance with the engagement letter dated December 31, 2006, I am enclosing an invoice for the fees and expenses for January 2007 for payment by Highland Capital Management LP.

Thank you for processing at your earliest convenience.

Yours truly,

Mohsin Y. Meghji

LOUGHLIN MEGHJI
+ COMPANY



February 23, 2007

Mr. Patrick H. Daugherty, Esq.
Partner – Highland Capital Management LP
Two Galleria Tower
13455 Noel Road Suite 800
Dallas, TX 75240

INVOICE

| | |
|-----------------------|----------------------------|
| January 2007 Fee | \$150,000.00 |
| January 2007 Expenses | <u>11,544.19</u> |
| | <u>\$161,544.19</u> |

Wire payment instructions:

First Republic Bank
Branch 71
1230 Ave of the Americas
New York, NY 10020

ABA#: 321081669
For Credit to: Loughlin Meghji & Co. Inc.
A/C# 97900007471

Check payment instructions:

Loughlin Meghji & Co. Inc.
148 Madison Ave, 8th Floor
New York, NY 10016

LOUGHLIN MEGHJI
+ COMPANY



January 2007 Expense Summary

| | Mohsin Meghji | James Loughlin | Thomas Pernsteiner | Ted Rodewig | Karen Brown | Marty Young | Michael Brown | Stephan Repenning | Total |
|----------------------|--------------------|--------------------|-----------------------|--------------------|--------------------|------------------|--------------------|----------------------|---------------------|
| Airfare | \$ - | \$ 794.71 | \$ 573.80 | \$ - | \$ 155.00 | \$ - | \$ - | \$ - | \$ 1,523.51 |
| Hotel | \$ - | | \$ 1,319.31 | \$ - | \$ 627.48 | \$ - | \$ 486.38 | \$ - | \$ 2,433.17 |
| Meals | \$ 96.87 | \$ 25.00 | \$ 147.22 | \$ - | \$ 82.28 | \$ 407.13 | \$ 188.93 | \$ 55.38 | \$ 1,002.81 |
| Taxi/Car Service | \$ 193.00 | \$ 292.00 | \$ 701.00 | \$ - | \$ 249.00 | \$ 273.00 | \$ 480.00 | \$ 24.00 | \$ 2,212.00 |
| Phone | \$ 130.36 | | \$ 220.64 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 351.00 |
| Car Rental | \$ - | | \$ 92.19 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 92.19 |
| Other Transportation | \$ - | | \$ - | \$ 90.00 | \$ - | \$ 6.00 | \$ 87.07 | \$ - | \$ 183.07 |
| Research | \$ - | | \$ - | \$ 1,176.14 | \$ - | \$ - | \$ - | \$ - | \$ 1,176.14 |
| Misc Office Expenses | \$ 2,530.30 | | \$ - | \$ - | \$ - | \$ 40.00 | \$ - | \$ - | \$ 2,570.30 |
| Total | \$ 2,950.53 | \$ 1,111.71 | \$ 3,054.16 | \$ 1,266.14 | \$ 1,113.76 | \$ 726.13 | \$ 1,242.38 | \$ 79.38 | \$ 11,544.19 |

LOUGHLIN MEGHJI
+ COMPANY



March 8, 2007

Mr. Patrick H. Daugherty, Esq.
Partner – Highland Capital Management LP
Two Galleria Tower
13455 Noel Road
Dallas, TX 75240

Mr. Lenard M. Parkins, Esq.
Haynes & Boone LLP
1 Houston Center
1221 McKinney Suite 2100
Houston, TX 77010

Dear Sirs,

In accordance with the engagement letter dated December 31, 2006, I am enclosing an invoice for the fees and expenses for February 2007 for payment by Highland Capital Management LP.

Thank you for processing at your earliest convenience.

Yours truly,

Mohsin Y. Meghji

LOUGHLIN MEGHJI
+ COMPANY



Delphi

March 8, 2007

Mr. Patrick H. Daugherty, Esq.
Partner – Highland Capital Management LP
Two Galleria Tower
13455 Noel Road Suite 800
Dallas, TX 75240

INVOICE

February 2007 Fee
February 2007 Expenses

\$150,000.00
20,025.20
\$170,025.20

Wire payment instructions:

First Republic Bank
Branch 71
1230 Ave of the Americas
New York, NY 10020

ABA#: 321081669
For Credit to: Loughlin Meghji & Co. Inc.
A/C# 97900007471

Check payment instructions:

Loughlin Meghji & Co. Inc.
148 Madison Ave, 8th Floor
New York, NY 10016

LOUGHLIN MEGHJI
+ COMPANY



February 2007 Expense Summary

| | Mohsin Meghji | Thomas Pernsteiner | Karen Brown | Total |
|----------------------|--------------------------|-------------------------------|------------------------|---------------------|
| Airfare | \$ 1,448.80 | \$ 2,388.10 | \$ - | \$ 3,836.90 |
| Hotel | \$ - | \$ 410.57 | \$ - | \$ 410.57 |
| Meals | \$ 100.82 | \$ 74.35 | \$ 328.68 | \$ 503.85 |
| Taxi/Car Service* | \$ 401.80 | \$ 2,319.00 | \$ 22.00 | \$ 2,742.80 |
| Phone | \$ 137.43 | \$ - | \$ 100.50 | \$ 237.93 |
| Car Rental | \$ - | \$ - | \$ - | \$ - |
| Other Transportation | \$ - | \$ 61.95 | \$ - | \$ 61.95 |
| Research | \$ 6,000.00 | \$ - | \$ 3,169.58 | \$ 9,169.58 |
| Misc Office Expenses | \$ 3,061.62 | \$ - | \$ - | \$ 3,061.62 |
| Total | \$ 11,150.47 | \$ 5,253.97 | \$ 3,620.76 | \$ 20,025.20 |

*Includes car service costs from Cleveland to Detroit (in lieu of airfare)

LOUGHLIN MEGHJI
+ COMPANY



July 10, 2007

13999

allocated → Delphi

Mr. Patrick H. Daugherty, Esq.
Partner – Highland Capital Management LP
Two Galleria Tower
13455 Noel Road
Dallas, TX 75240

Mr. Lenard M. Parkins, Esq.
Haynes & Boone LLP
1 Houston Center
1221 McKinney Suite 2100
Houston, TX 77010

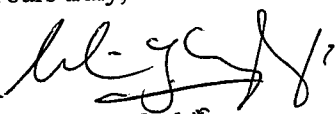
Delphi

Dear Sirs,

In accordance with the engagement letter dated June 13, 2007, I am enclosing an invoice for the fees and expenses for June 2007 for payment by Highland Capital Management LP.

Thank you for processing at your earliest convenience.

Yours truly,


Mohsin Y. Meghji

LOUGHLIN MEGHJI
+ COMPANY



July 10, 2007

Mr. Patrick H. Daugherty, Esq.
Partner – Highland Capital Management LP
Two Galleria Tower
13455 Noel Road Suite 800
Dallas, TX 75240

INVOICE

| | |
|--------------------|----------------------------|
| June 2007 Fee | \$100,000.00 |
| June 2007 Expenses | <u>16,430.28</u> |
| Total Due | <u>\$116,430.28</u> |

Wire payment instructions:

First Republic Bank
Branch 71
1230 Ave of the Americas
New York, NY 10020

ABA#: 321081669
For Credit to: Loughlin Meghji & Co. Inc.
A/C# 97900007471

Check payment instructions:

Loughlin Meghji & Co. Inc.
148 Madison Ave, 8th Floor
New York, NY 10016

LOUGHLIN MEGHJI
+ COMPANY



June 2007 Expense Summary

| | Mohsin Meghji | Thomas Pernsteiner | Ted Rodewig | Karen Brown | Total |
|----------------------|--------------------------|-------------------------------|------------------------|------------------------|---------------------|
| Airfare | \$ 887.19 | \$ 3,522.40 | \$ - | \$ 653.78 | \$ 5,063.37 |
| Hotel | \$ 262.16 | \$ 555.34 | \$ - | \$ 262.16 | \$ 1,079.66 |
| Meals | \$ 2,580.22 | \$ 276.25 | \$ 62.00 | \$ 242.21 | \$ 3,160.68 |
| Taxi/Car Service* | \$ 584.61 | \$ 1,116.49 | \$ - | \$ 272.00 | \$ 1,973.10 |
| Phone | \$ 118.23 | \$ 105.08 | \$ - | \$ 212.57 | \$ 435.88 |
| Car Rental | \$ - | \$ - | \$ - | \$ 158.97 | \$ 158.97 |
| Other Transportation | \$ - | \$ 268.19 | \$ 276.45 | \$ 45.00 | \$ 589.64 |
| Misc Office Expenses | \$ 3,845.82 | \$ 73.16 | \$ - | \$ 50.00 | \$ 3,968.98 |
| Total | \$ 8,278.23 | \$ 5,916.91 | \$ 338.45 | \$ 1,896.69 | \$ 16,430.28 |